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§16–405.

- (a) In this section, "taxable income" has the meaning that federal law gives to it for purposes of the Internal Revenue Code.
- (b) For purposes of $\S 16-404(b)(2)$ of this subtitle, the liability of a chargeable person for the cost of care of an individual with an intellectual disability shall be determined in accordance with either of the following schedules, at the option of the chargeable person.

Schedule A											
Schedule Based on Gross Monthly Income											
Gross Monthly											
Income of Person			erson	Monthly Rate of Contribution							
Liable for Support			ıpport								
	At		Less	2	3	4	5	6	7	8	
	Least		Than	Dep.	Dep.	Dep.	Dep.	Dep.	Dep.	Dep.	
\$	500	_	575	\$16.00	\$	\$	\$	\$	\$	\$	
	575	_	650	22.40	16.00					•••••	
	650	_	725	25.60	22.40	19.20	16.00				
	725	_	800	32.00	28.80	22.40	19.20	16.00		•••••	
	800	_	875	35.20	32.00	28.80	25.60	22.40	16.00		
	875	_	950	43.20	39.20	35.20	32.00	25.60	22.40	19.20	
	950	_	1025	56.00	49.60	43.20	35.20	32.00	28.80	25.60	
	1025	_	1100	72.00	64.00	49.60	43.20	39.20	35.20	32.00	
	1100	_	1175	88.00	72.00	64.00	56.00	49.60	43.20	35.20	
	1175	_	1250	91.00	88.00	80.00	72.00	64.00	49.60	43.20	
	1250	_	1325	94.00	94.00	91.00	88.00	72.00	64.00	56.00	
	1325	_	1400	94.00	94.00	94.00	91.00	88.00	80.00	72.00	
	1400	_	1475	94.00	94.00	94.00	94.00	94.00	91.00	88.00	
	1475	_	1550	94.00	94.00	94.00	94.00	94.00	94.00	91.00	
1550 and up		94.00	94.00	94.00	94.00	94.00	94.00				

Schedule B Schedule Based on Taxable Income Under Federal Internal Revenue Code

Annual Taxable Income of Person Liable for Support	Monthly Rate of Contribution		
At least \$ 4,000 but less than \$ 5,000	\$ 16.00		
At least \$ 5,000 but less than \$ 6,000	22.40		

At least \$ 6,000 but less than \$ 7,000	28.80
At least \$ 7,000 but less than \$ 8,000	35.20
At least \$ 8,000 but less than \$ 9,000	43.20
At least \$ 9,000 but less than \$10,000	56.00
At least \$10,000 but less than \$11,000	72.00
At least \$11,000 but less than \$12,000	88.00
At least \$12,000	94.00

- (c) To establish the taxable income, the chargeable person shall provide either a copy of a federal income tax return or an affidavit as to the taxable income reported on that federal income tax return.
- (d) Any modification of liability for charges based on a federal income tax return shall become effective as of July 1 in each calendar year.
- (e) (1) Within the time that the Secretary sets and on the forms that the Secretary provides, each chargeable person shall elect the schedule under which the chargeable person is to be billed.
- (2) The election is effective as of the day that the individual with an intellectual disability first is admitted for service and remains in force until changed by the chargeable person.
- (3) A change in the election is effective on July 1 after the date on which the Department is notified of the change.
- (4) If a person fails to elect within the time that the Secretary sets, the Secretary shall determine which schedule is to apply.
- (f) A person whose taxable income is less than \$4,000 a year may not be charged any amount under this section.
- (g) For purposes of this section, both parents of an individual with an intellectual disability shall be considered a single responsible relative.

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